

INTERNAL SERVICE FUNDS

Insurance Funds - to account for self-insurance activities. Such costs are billed to the user departments and include depreciation on equipment.

Employee Benefits Fund - to account for the payment of sick and annual leave of terminated employees. Departments are billed for their estimated portion of the employees' severance amount.

Other Post-Employment Benefits Reserve Fund - to account for cash held in reserve on behalf of the respective entities to offset the liability for post-employment benefits. This fund was closed during fiscal year 2017.

Clark County Investment Pool Fund - to account for the costs associated with managing the County's investment portfolio. Such costs are billed to the funds participating in the investment pool and include depreciation on equipment.

Regional Justice Center Maintenance and Operations - to account for the costs associated with maintenance and operations of the Regional Justice Center. Such costs are billed to user departments and include depreciation on equipment.

County Automotive and Central Services Fund - to account for the costs of acquiring vehicles and for operating a maintenance facility for automotive equipment used by County departments. Such costs are billed to the user departments and include depreciation on machinery and equipment.

Construction Management Fund - to account for costs associated with the administration of land acquisition as well as the design and development of County facilities. Such costs are billed to user departments and include depreciation on equipment.

Enterprise Resource Planning Fund - to account for expenditures associated with the acquisition and implementation of an enterprise resource planning system including vendor costs, staff costs, and future hardware and software purchases.

Clark County, Nevada
Internal Service Funds
Combining Statement of Net Position
June 30, 2017
(With comparative totals for June 30, 2016)

	Self-Funded Group Insurance	Clark County Worker's Compensation	Employee Benefits	Other Post- Employment Benefits Reserve	LVMPD Self-Funded Insurance
Assets					
Current assets					
Cash and cash equivalents					
In custody of the County Treasurer	\$ 58,008,499	\$ 56,335,560	\$ 7,688,914	\$ -	\$ 14,276,137
In custody of other officials	-	-	-	-	10,000
Accounts receivable	791,993	565,766	-	-	2,683
Interest receivable	148,225	143,951	19,647	-	36,479
Due from other funds	3,114,335	3,440,307	-	-	1,493
Due from other governmental units	1,074,550	109,085	-	-	-
Inventories	-	-	-	-	-
Prepaid items and other current assets	-	463,049	-	-	-
Total current assets	<u>63,137,602</u>	<u>61,057,718</u>	<u>7,708,561</u>	<u>-</u>	<u>14,326,792</u>
Noncurrent assets					
Unearned charges and other assets	-	-	-	-	-
Capital assets					
Property and equipment	-	1,065,208	-	-	-
Accumulated depreciation	-	(545,458)	-	-	-
Total capital assets	<u>-</u>	<u>519,750</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total noncurrent assets	<u>-</u>	<u>519,750</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>63,137,602</u>	<u>61,577,468</u>	<u>7,708,561</u>	<u>-</u>	<u>14,326,792</u>
Liabilities					
Current liabilities					
Accounts payable	17,030,946	39,899,276	129,511	-	12,794,670
Accrued expenses	7,067	40,760	-	-	-
Due to other funds	127,601	-	-	-	-
Deposits and other current liabilities	4,064	-	-	-	-
Total current liabilities	<u>17,169,678</u>	<u>39,940,036</u>	<u>129,511</u>	<u>-</u>	<u>12,794,670</u>
Noncurrent liabilities					
Other post employment benefits	-	-	-	-	-
Unearned revenue and other noncurrent liabilities	-	2,462,274	-	-	-
Total noncurrent liabilities	<u>-</u>	<u>2,462,274</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>17,169,678</u>	<u>42,402,310</u>	<u>129,511</u>	<u>-</u>	<u>12,794,670</u>
Net Position					
Net investment in capital assets	-	519,750	-	-	-
Unrestricted	45,967,924	18,655,408	7,579,050	-	1,532,122
Total net position	<u>\$ 45,967,924</u>	<u>\$ 19,175,158</u>	<u>\$ 7,579,050</u>	<u>\$ -</u>	<u>\$ 1,532,122</u>

(Continued)

Clark County, Nevada
Internal Service Funds
Combining Statement of Net Position
June 30, 2017
(With comparative totals for June 30, 2016)

(Continued)

	LVMPD Self-Funded Industrial Insurance	CCDC Self-Funded Insurance	CCDC Self-Funded Industrial Insurance	County Liability Insurance	County Liability Insurance Pool
Assets					
Current assets					
Cash and cash equivalents					
In custody of the County Treasurer	\$ 54,710,144	\$ 1,265,272	\$ 13,174,778	\$ 15,995,028	\$ 14,709,302
In custody of other officials	4,092,000	-	-	-	-
Accounts receivable	810,509	-	-	-	-
Interest receivable	139,797	3,233	33,665	40,871	37,586
Due from other funds	-	-	-	-	-
Due from other governmental units	-	-	-	-	-
Inventories	-	-	-	-	-
Prepaid items and other current assets	-	-	-	-	153,154
Total current assets	<u>59,752,450</u>	<u>1,268,505</u>	<u>13,208,443</u>	<u>16,035,899</u>	<u>14,900,042</u>
Noncurrent assets					
Unearned charges and other assets	<u>200,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital assets					
Property and equipment	-	-	-	-	-
Accumulated depreciation	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total capital assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total noncurrent assets	<u>200,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>59,952,450</u>	<u>1,268,505</u>	<u>13,208,443</u>	<u>16,035,899</u>	<u>14,900,042</u>
Liabilities					
Current liabilities					
Accounts payable	53,324,752	1,280,897	10,865,738	2,309,293	8,912,721
Accrued expenses	-	-	-	225,333	-
Due to other funds	-	-	-	-	-
Deposits and other current liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,164</u>	<u>-</u>
Total current liabilities	<u>53,324,752</u>	<u>1,280,897</u>	<u>10,865,738</u>	<u>2,542,790</u>	<u>8,912,721</u>
Noncurrent liabilities					
Other post employment benefits	-	-	-	-	-
Unearned revenue and other noncurrent liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>53,324,752</u>	<u>1,280,897</u>	<u>10,865,738</u>	<u>2,542,790</u>	<u>8,912,721</u>
Net Position					
Net investment in capital assets	-	-	-	-	-
Unrestricted	6,627,698	(12,392)	2,342,705	13,493,109	5,987,321
Total net position	<u>\$ 6,627,698</u>	<u>\$ (12,392)</u>	<u>\$ 2,342,705</u>	<u>\$ 13,493,109</u>	<u>\$ 5,987,321</u>

(Continued)

Clark County, Nevada
Internal Service Funds
Combining Statement of Net Position
June 30, 2017
(With comparative totals for June 30, 2016)

(Continued)

	Clark County Investment Pool	Regional Justice Center Maintenance and Operations	Automotive and Central Services	Construction Management	Enterprise Resource Planning
Assets					
Current assets					
Cash and cash equivalents					
In custody of the County Treasurer	\$ 1,788,898	\$ 4,422,055	\$ 14,030,485	\$ 3,699,242	\$ 26,587,902
In custody of other officials	-	-	-	-	-
Accounts receivable	16,823	5,787	6,596	-	4,644
Interest receivable	4,546	11,295	35,841	9,452	67,939
Due from other funds	-	-	26,737	153,994	225,818
Due from other governmental units	-	450,301	6,992	-	888
Inventories	-	-	466,523	-	-
Prepaid items and other current assets	-	-	-	-	-
Total current assets	<u>1,810,267</u>	<u>4,889,438</u>	<u>14,573,174</u>	<u>3,862,688</u>	<u>26,887,191</u>
Noncurrent assets					
Unearned charges and other assets	-	-	-	-	-
Capital assets					
Property and equipment	-	756,404	6,200,268	121,253	7,807,387
Accumulated depreciation	-	(195,828)	(3,878,074)	(86,453)	(7,503,179)
Total capital assets	-	<u>560,576</u>	<u>2,322,194</u>	<u>34,800</u>	<u>304,208</u>
Total noncurrent assets	-	<u>560,576</u>	<u>2,322,194</u>	<u>34,800</u>	<u>304,208</u>
Total assets	<u>1,810,267</u>	<u>5,450,014</u>	<u>16,895,368</u>	<u>3,897,488</u>	<u>27,191,399</u>
Liabilities					
Current liabilities					
Accounts payable	325,481	315,899	782,240	187,006	1,428,827
Accrued expenses	148,798	529,223	881,745	672,928	5,268,994
Due to other funds	-	65,492	114	6,156	76
Deposits and other current liabilities	-	20	82	2,520	-
Total current liabilities	<u>474,279</u>	<u>910,634</u>	<u>1,664,181</u>	<u>868,610</u>	<u>6,697,897</u>
Noncurrent liabilities					
Other post employment benefits	-	-	-	-	-
Unearned revenue and other noncurrent liabilities	-	-	-	-	-
Total noncurrent liabilities	-	-	-	-	-
Total liabilities	<u>474,279</u>	<u>910,634</u>	<u>1,664,181</u>	<u>868,610</u>	<u>6,697,897</u>
Net Position					
Net investment in capital assets	-	560,576	2,322,194	34,800	304,208
Unrestricted	1,335,988	3,978,804	12,908,993	2,994,078	20,189,294
Total net position	<u>\$ 1,335,988</u>	<u>\$ 4,539,380</u>	<u>\$ 15,231,187</u>	<u>\$ 3,028,878</u>	<u>\$ 20,493,502</u>

(Continued)

Clark County, Nevada
Internal Service Funds
Combining Statement of Net Position
June 30, 2017
(With comparative totals for June 30, 2016)

(Continued)

	Totals	
	2017	2016
Assets		
Current assets		
Cash and cash equivalents		
In custody of the County Treasurer	\$ 286,692,216	\$ 336,579,755
In custody of other officials	4,102,000	4,102,000
Accounts receivable	2,204,801	463,078
Interest receivable	732,527	751,406
Due from other funds	6,962,684	30,453,124
Due from other governmental units	1,641,816	2,597,171
Inventories	466,523	403,356
Prepaid items and other current assets	616,203	602,652
Total current assets	<u>303,418,770</u>	<u>375,952,542</u>
Noncurrent assets		
Unearned charges and other assets	200,000	664,442
Capital assets		
Property and equipment	15,950,520	223,863,263
Accumulated depreciation	(12,208,992)	(42,845,727)
Total capital assets	<u>3,741,528</u>	<u>181,017,536</u>
Total noncurrent assets	<u>3,941,528</u>	<u>181,681,978</u>
Total assets	<u>307,360,298</u>	<u>557,634,520</u>
Liabilities		
Current liabilities		
Accounts payable	149,587,257	161,660,356
Accrued expenses	7,774,848	10,925,841
Due to other funds	199,439	2,596,546
Deposits and other current liabilities	14,850	14,332
Total current liabilities	<u>157,576,394</u>	<u>175,197,075</u>
Noncurrent liabilities		
Other post employment benefits	-	258,583,833
Unearned revenue and other noncurrent liabilities	2,462,274	2,462,274
Total noncurrent liabilities	<u>2,462,274</u>	<u>261,046,107</u>
Total liabilities	<u>160,038,668</u>	<u>436,243,182</u>
Net Position		
Net investment in capital assets	3,741,528	181,017,536
Unrestricted	143,580,102	(59,626,198)
Total net position	<u>\$ 147,321,630</u>	<u>\$ 121,391,338</u>

Clark County, Nevada
Internal Service Funds
Combining Statement of Revenues, Expenses and Changes in Net Position
For the Fiscal Year Ended June 30, 2017
(With comparative totals for June 30, 2016)

	Self-Funded Group Insurance	Clark County Worker's Compensation	Employee Benefits	Other Post- Employment Benefits Reserve	LVMPD Self-Funded Insurance
Operating Revenues					
Charges for services					
Insurance	\$ 97,822,088	\$ 13,907,818	\$ 552,998	\$ 6,098,973	\$ 5,400,000
Parking fees	-	-	-	-	-
Other	-	-	-	-	-
Other operating revenues	14,982,101	2,167,207	-	13,571,156	282,719
Total operating revenues	112,804,189	16,075,025	552,998	19,670,129	5,682,719
Operating Expenses					
Salaries and wages	-	379,481	1,044,468	-	-
Employee benefits	-	196,440	55,973	800,065	-
Services and supplies	87,119,148	15,226,805	670,561	6,204,673	6,658,852
Depreciation	-	42,615	-	6,775,629	-
Total operating expenses	87,119,148	15,845,341	1,771,002	13,780,367	6,658,852
Operating income (loss)	25,685,041	229,684	(1,218,004)	5,889,762	(976,133)
Nonoperating Revenues (Expenses)					
Interest income	58,811	24,698	(365)	115,906	8,605
Interest expense	-	-	-	-	-
Gain (loss) on sale or disposition of property and equipment	-	-	-	-	-
Other nonoperating revenues (expenses)	-	-	-	-	-
Total nonoperating revenues (expenses)	58,811	24,698	(365)	115,906	8,605
Income (loss) before transfers	25,743,852	254,382	(1,218,369)	6,005,668	(967,528)
Special Item					
Special item - Reassignment of non-current assets and liabilities	-	-	-	86,450,179	-
Transfers					
Transfers from other funds	-	-	1,500,000	-	-
Transfers to other funds	-	-	-	(97,211,283)	-
Change in net position	25,743,852	254,382	281,631	(4,755,436)	(967,528)
Net Position					
Beginning of year	20,224,072	18,920,776	7,297,419	4,755,436	2,499,650
End of year	\$ 45,967,924	\$ 19,175,158	\$ 7,579,050	\$ -	\$ 1,532,122

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Clark County, Nevada
Internal Service Funds
Combining Statement of Revenues, Expenses and Changes in Net Position
For the Fiscal Year Ended June 30, 2017
(With comparative totals for June 30, 2016)

(Continued)

	LVMPD Self-Funded Industrial Insurance	CCDC Self-Funded Insurance	CCDC Self-Funded Industrial Insurance	County Liability Insurance	County Liability Insurance Pool
Operating Revenues					
Charges for services					
Insurance	\$ 15,643,160	\$ 500,000	\$ 4,392,227	\$ 2,190,630	\$ 5,736,276
Parking fees	-	-	-	-	-
Other	-	-	-	-	-
Other operating revenues	763,788	-	13,275	3,755	12,075
Total operating revenues	<u>16,406,948</u>	<u>500,000</u>	<u>4,405,502</u>	<u>2,194,385</u>	<u>5,748,351</u>
Operating Expenses					
Salaries and wages	-	-	-	941,135	-
Employee benefits	-	-	-	503,943	-
Services and supplies	11,242,134	511,983	2,373,059	1,310,093	5,324,816
Depreciation	-	-	-	-	-
Total operating expenses	<u>11,242,134</u>	<u>511,983</u>	<u>2,373,059</u>	<u>2,755,171</u>	<u>5,324,816</u>
Operating income (loss)	<u>5,164,814</u>	<u>(11,983)</u>	<u>2,032,443</u>	<u>(560,786)</u>	<u>423,535</u>
Nonoperating Revenues (Expenses)					
Interest income	40,888	(409)	1,661	(3,810)	(27,331)
Interest expense	-	-	-	-	-
Gain (loss) on sale or disposition of property and equipment	-	-	-	-	-
Other nonoperating revenues (expenses)	-	-	-	-	-
Total nonoperating revenues (expenses)	<u>40,888</u>	<u>(409)</u>	<u>1,661</u>	<u>(3,810)</u>	<u>(27,331)</u>
Income (loss) before transfers	<u>5,205,702</u>	<u>(12,392)</u>	<u>2,034,104</u>	<u>(564,596)</u>	<u>396,204</u>
Special Item					
Special item - Reassignment of non-current assets and liabilities	-	-	-	-	-
Transfers					
Transfers from other funds	-	-	-	-	-
Transfers to other funds	-	-	-	-	-
Change in net position	<u>5,205,702</u>	<u>(12,392)</u>	<u>2,034,104</u>	<u>(564,596)</u>	<u>396,204</u>
Net Position					
Beginning of year	<u>1,421,996</u>	<u>-</u>	<u>308,601</u>	<u>14,057,705</u>	<u>5,591,117</u>
End of year	<u>\$ 6,627,698</u>	<u>\$ (12,392)</u>	<u>\$ 2,342,705</u>	<u>\$ 13,493,109</u>	<u>\$ 5,987,321</u>

(Continued)

Clark County, Nevada
Internal Service Funds
Combining Statement of Revenues, Expenses and Changes in Net Position
For the Fiscal Year Ended June 30, 2017
(With comparative totals for June 30, 2016)

(Continued)

	Clark County Investment Pool	Regional Justice Center Maintenance and Operations	Automotive and Central Services	Construction Management	Enterprise Resource Planning
Operating Revenues					
Charges for services					
Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
Parking fees	-	173,198	-	-	-
Other	1,829,635	8,549,000	15,148,219	2,746,920	58,929,305
Other operating revenues	-	2,054,096	50,683	8,950	426,144
Total operating revenues	<u>1,829,635</u>	<u>10,776,294</u>	<u>15,198,902</u>	<u>2,755,870</u>	<u>59,355,449</u>
Operating Expenses					
Salaries and wages	561,896	3,481,782	3,836,963	2,839,125	18,628,130
Employee benefits	267,494	1,971,560	1,979,689	1,309,486	8,537,688
Services and supplies	963,946	4,556,314	9,810,964	817,360	34,415,421
Depreciation	-	55,873	99,988	8,815	224,147
Total operating expenses	<u>1,793,336</u>	<u>10,065,529</u>	<u>15,727,604</u>	<u>4,974,786</u>	<u>61,805,386</u>
Operating income (loss)	<u>36,299</u>	<u>710,765</u>	<u>(528,702)</u>	<u>(2,218,916)</u>	<u>(2,449,937)</u>
Nonoperating Revenues (Expenses)					
Interest income	11,360	(15,495)	(16,669)	(14,256)	(2,550)
Interest expense	-	-	-	-	-
Gain (loss) on sale or disposition of property and equipment	-	-	-	2,470	-
Other nonoperating revenues (expenses)	-	-	-	-	-
Total nonoperating revenues (expenses)	<u>11,360</u>	<u>(15,495)</u>	<u>(16,669)</u>	<u>(11,786)</u>	<u>(2,550)</u>
Income (loss) before transfers	<u>47,659</u>	<u>695,270</u>	<u>(545,371)</u>	<u>(2,230,702)</u>	<u>(2,452,487)</u>
Special Item					
Special item - Reassignment of non-current assets and liabilities	-	-	-	-	-
Transfers					
Transfers from other funds	-	-	-	2,800,000	-
Transfers to other funds	-	-	-	-	-
Change in net position	<u>47,659</u>	<u>695,270</u>	<u>(545,371)</u>	<u>569,298</u>	<u>(2,452,487)</u>
Net Position					
Beginning of year	<u>1,288,329</u>	<u>3,844,110</u>	<u>15,776,558</u>	<u>2,459,580</u>	<u>22,945,989</u>
End of year	<u>\$ 1,335,988</u>	<u>\$ 4,539,380</u>	<u>\$ 15,231,187</u>	<u>\$ 3,028,878</u>	<u>\$ 20,493,502</u>

(Continued)

Clark County, Nevada
Internal Service Funds
Combining Statement of Revenues, Expenses and Changes in Net Position
For the Fiscal Year Ended June 30, 2017
(With comparative totals for June 30, 2016)

(Continued)

	Totals	
	2017	2016
Operating Revenues		
Charges for services		
Insurance	\$ 152,244,170	\$ 153,561,456
Parking fees	173,198	169,405
Other	87,203,079	77,300,313
Other operating revenues	34,335,949	44,025,295
Total operating revenues	<u>273,956,396</u>	<u>275,056,469</u>
Operating Expenses		
Salaries and wages	31,712,980	30,319,849
Employee benefits	15,622,338	45,245,283
Services and supplies	187,206,129	198,926,643
Depreciation	7,207,067	7,220,411
Total operating expenses	<u>241,748,514</u>	<u>281,712,186</u>
Operating income (loss)	<u>32,207,882</u>	<u>(6,655,717)</u>
Nonoperating Revenues (Expenses)		
Interest income	181,044	5,995,556
Interest expense	-	-
Gain (loss) on sale or disposition of property and equipment	-	-
2,470	-	-
Other nonoperating revenues (expenses)	-	-
Total nonoperating revenues (expenses)	<u>183,514</u>	<u>5,995,556</u>
Income (loss) before transfers	32,391,396	(660,161)
Special Item		
Special item - Reassignment of non-current assets and liabilities	86,450,179	-
Transfers		
Transfers from other funds	4,300,000	5,000,000
Transfers to other funds	(97,211,283)	-
Change in net position	25,930,292	4,339,839
Net Position		
Beginning of year	<u>121,391,338</u>	<u>117,051,499</u>
End of year	<u>\$ 147,321,630</u>	<u>\$ 121,391,338</u>

Clark County, Nevada
Internal Service Funds
Combining Statement of Cash Flows
For the Fiscal Year Ended June 30, 2017
(With comparative totals for the fiscal year ended June 30, 2016)

	Self-Funded Group Insurance	Clark County Workers' Compensation	Employee Benefits	Other Post- Employment Benefits Reserve	LVMPD Self- Funded Insurance
Cash Flows From Operating Activities:					
Cash received from customers	\$ 99,612,256	\$ 13,165,336	\$ 552,998	\$ 26,158,507	\$ 5,424,780
Cash paid for employees and benefits	-	(680,694)	(1,100,441)	(800,065)	-
Cash paid for services and supplies	(88,620,710)	(15,167,584)	(570,950)	(8,964,966)	(6,698,196)
Other operating receipts	4,921,101	2,167,207	-	13,571,156	282,719
Net cash provided (used) by operating activities	15,912,647	(515,735)	(1,118,393)	29,964,632	(990,697)
Cash Flows From Noncapital Financing Activities:					
Transfers from other funds	-	-	3,000,000	-	-
Transfers to other funds	-	-	-	(97,211,283)	-
Net cash provided (used) by noncapital financing activities	-	-	3,000,000	(97,211,283)	-
Cash Flows From Capital and Related Financing Activities:					
Acquisition, construction, or improvement of capital assets	-	-	-	-	-
Proceeds from the sale of capital assets	-	-	-	-	-
Net cash provided (used) by capital and related financing activities	-	-	-	-	-
Cash Flows From Investing Activities:					
Interest income	4,556	7,652	(7,031)	265,443	6,179
Net cash provided (used) by investing activities	4,556	7,652	(7,031)	265,443	6,179
Net increase (decrease) in cash and cash equivalents	15,917,203	(508,083)	1,874,576	(66,981,208)	(984,518)
Cash and Cash Equivalents:					
Beginning of year	42,091,296	56,843,643	5,814,338	66,981,208	15,270,655
End of year	\$ 58,008,499	\$ 56,335,560	\$ 7,688,914	\$ -	\$ 14,286,137
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Operating income (loss)	\$ 25,685,041	\$ 229,684	\$ (1,218,004)	\$ 5,889,762	\$ (976,133)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation	-	42,615	-	6,775,629	-
(Increase) decrease in:					
Accounts receivable	(509,860)	(449,044)	-	-	1,963
Due from other funds	1,693,959	(184,353)	-	20,054,947	22,817
Due from other governmental units	605,551	(109,085)	-	412,264	-
Inventory	-	-	-	-	-
Prepaid expense	-	(24,907)	-	-	-
Deferred charges and other assets	-	-	-	345,067	-
Increase (decrease) in:					
Accounts payable	(11,690,163)	84,128	99,611	(159,513)	(39,064)
Accrued payroll and benefits	-	(66,006)	-	(3,353,524)	(280)
Due to other funds	127,601	(38,767)	-	-	-
Deposits and other current liabilities	518	-	-	-	-
Other non-current liabilities	-	-	-	-	-
Net cash provided (used) by operating activities	\$ 15,912,647	\$ (515,735)	\$ (1,118,393)	\$ 29,964,632	\$ (990,697)

(Continued)

Clark County, Nevada
Internal Service Funds
Combining Statement of Cash Flows
For the Fiscal Year Ended June 30, 2017
(With comparative totals for the fiscal year ended June 30, 2016)

(Continued)

	LVMPD Self-Funded Industrial Insurance	CCDC Self-Funded Insurance	CCDC Self-Funded Industrial Insurance	County Liability Insurance	County Liability Insurance Pool
Cash Flows From Operating Activities:					
Cash received from customers	\$ 15,079,151	\$ 500,000	\$ 4,432,355	\$ 2,190,664	\$ 5,743,724
Cash paid for employees and benefits	-	-	-	(1,489,992)	-
Cash paid for services and supplies	(11,311,557)	(479,688)	(2,340,701)	(1,256,392)	(5,515,436)
Other operating receipts	763,788	-	13,275	3,755	12,075
Net cash provided (used) by operating activities	4,531,382	20,312	2,104,929	(551,965)	240,363
Cash Flows From Noncapital Financing Activities:					
Transfers from other funds	-	-	-	-	-
Transfers to other funds	-	-	-	-	-
Net cash provided (used) by noncapital financing activities	-	-	-	-	-
Cash Flows From Capital and Related Financing Activities:					
Acquisition, construction, or improvement of capital assets	-	-	-	-	-
Proceeds from the sale of capital assets	-	-	-	-	-
Net cash provided (used) by capital and related financing activities	-	-	-	-	-
Cash Flows From Investing Activities:					
Interest income	13,087	(861)	(7,274)	(7,722)	(32,542)
Net cash provided (used) by investing activities	13,087	(861)	(7,274)	(7,722)	(32,542)
Net increase (decrease) in cash and cash equivalents	4,544,469	19,451	2,097,655	(559,687)	207,821
Cash and Cash Equivalents:					
Beginning of year	54,257,675	1,245,821	11,077,123	16,554,715	14,501,481
End of year	\$ 58,802,144	\$ 1,265,272	\$ 13,174,778	\$ 15,995,028	\$ 14,709,302
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Operating income (loss)	\$ 5,164,814	\$ (11,983)	\$ 2,032,443	\$ (560,786)	\$ 423,535
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation	-	-	-	-	-
(Increase) decrease in:					
Accounts receivable	(810,509)	-	-	-	7,448
Due from other funds	246,500	-	40,128	34	-
Due from other governmental units	-	-	-	-	-
Inventory	-	-	-	-	-
Prepaid expense	-	-	-	-	11,356
Deferred charges and other assets	-	-	-	-	-
Increase (decrease) in:					
Accounts payable	(69,423)	32,295	32,358	53,701	(201,976)
Accrued payroll and benefits	-	-	-	32,620	-
Due to other funds	-	-	-	(77,534)	-
Deposits and other current liabilities	-	-	-	-	-
Other non-current liabilities	-	-	-	-	-
Net cash provided (used) by operating activities	\$ 4,531,382	\$ 20,312	\$ 2,104,929	\$ (551,965)	\$ 240,363

(Continued)

Clark County, Nevada
Internal Service Funds
Combining Statement of Cash Flows
For the Fiscal Year Ended June 30, 2017
(With comparative totals for the fiscal year ended June 30, 2016)

(Continued)

	Clark County Investment Pool	Regional Justice Center Maintenance and Operations	Automotive and Central Services	Construction Management	Enterprise Resource Planning
Cash Flows From Operating Activities:					
Cash received from customers	\$ 1,856,680	\$ 8,784,306	\$ 15,148,801	\$ 2,991,354	\$ 58,895,823
Cash paid for employees and benefits	(875,002)	(5,846,300)	(6,106,560)	(4,329,260)	(28,340,192)
Cash paid for services and supplies	(914,170)	(4,585,399)	(9,702,988)	(760,130)	(34,968,247)
Other operating receipts	-	2,054,096	50,683	8,950	426,144
Net cash provided (used) by operating activities	67,508	406,703	(610,064)	(2,089,086)	(3,986,472)
Cash Flows From Noncapital Financing Activities:					
Transfers from other funds	-	-	-	2,800,000	-
Transfers to other funds	-	-	-	-	-
Net cash provided (used) by noncapital financing activities	-	-	-	2,800,000	-
Cash Flows From Capital and Related Financing Activities:					
Acquisition, construction, or improvement of capital assets	-	(375,806)	(1,363,588)	(23,653)	(301,667)
Proceeds from the sale of capital assets	-	-	-	2,470	-
Net cash provided (used) by capital and related financing activities	-	(375,806)	(1,363,588)	(21,183)	(301,667)
Cash Flows From Investing Activities:					
Interest income	10,633	(16,948)	(16,743)	(16,951)	(1,554)
Net cash provided (used) by investing activities	10,633	(16,948)	(16,743)	(16,951)	(1,554)
Net increase (decrease) in cash and cash equivalents	78,141	13,949	(1,990,395)	672,780	(4,289,693)
Cash and Cash Equivalents:					
Beginning of year	1,710,757	4,408,106	16,020,880	3,026,462	30,877,595
End of year	\$ 1,788,898	\$ 4,422,055	\$ 14,030,485	\$ 3,699,242	\$ 26,587,902
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Operating income (loss)	\$ 36,299	\$ 710,765	\$ (528,702)	\$ (2,218,916)	\$ (2,449,937)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation	-	55,873	99,988	8,815	224,147
(Increase) decrease in:					
Accounts receivable	(408)	16,739	2,487	1,937	(2,476)
Due from other funds	27,453	1,308	175	242,497	(155,025)
Due from other governmental units	-	44,061	(2,080)	-	4,644
Inventory	-	-	(63,167)	-	-
Prepaid expense	-	-	-	-	-
Deferred charges and other assets	-	-	-	-	119,375
Increase (decrease) in:					
Accounts payable	49,776	(94,576)	171,029	51,074	(392,226)
Accrued payroll and benefits	(384)	14,097	78,380	13,187	130,787
Due to other funds	(45,228)	(341,564)	(368,174)	(187,680)	(1,465,761)
Deposits and other current liabilities	-	-	-	-	-
Other non-current liabilities	-	-	-	-	-
Net cash provided (used) by operating activities	\$ 67,508	\$ 406,703	\$ (610,064)	\$ (2,089,086)	\$ (3,986,472)

(Continued)

Clark County, Nevada
Internal Service Funds
Combining Statement of Cash Flows
For the Fiscal Year Ended June 30, 2017
(With comparative totals for the fiscal year ended June 30, 2016) *(Continued)*

	Total	
	2017	2016
Cash Flows From Operating Activities:		
Cash received from customers	\$ 260,536,735	\$ 226,965,524
Cash paid for employees and benefits	(49,568,506)	(47,770,765)
Cash paid for services and supplies	(191,857,114)	(197,444,017)
Other operating receipts	24,274,949	26,193,848
Net cash provided (used) by operating activities	43,386,064	7,944,590
Cash Flows From Noncapital Financing Activities:		
Transfers from other funds	5,800,000	6,000,000
Transfers to other funds	(97,211,283)	-
Net cash provided (used) by noncapital financing activities	(91,411,283)	6,000,000
Cash Flows From Capital and Related Financing Activities:		
Acquisition, construction, or improvement of capital assets	(2,064,714)	(578,138)
Proceeds from the sale of capital assets	2,470	-
Net cash provided (used) by capital and related financing activities	(2,062,244)	(578,138)
Cash Flows From Investing Activities:		
Interest income	199,924	5,780,332
Net cash provided (used) by investing activities	199,924	5,780,332
Net increase (decrease) in cash and cash equivalents	(49,887,539)	19,146,784
Cash and Cash Equivalents:		
Beginning of year	340,681,755	321,534,971
End of year	\$ 290,794,216	\$ 340,681,755
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:		
Operating income (loss)	\$ 32,207,882	\$ (6,655,717)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation	7,207,067	7,220,411
(Increase) decrease in:		
Accounts receivable	(1,741,723)	528,447
Due from other funds	21,990,440	(6,602,557)
Due from other governmental units	955,355	(1,046,962)
Inventory	(63,167)	18,193
Prepaid expense	(13,551)	(27,274)
Deferred charges and other assets	464,442	(96,918)
Increase (decrease) in:		
Accounts payable	(12,072,969)	1,261,117
Accrued payroll and benefits	(3,151,123)	27,794,367
Due to other funds	(2,397,107)	230,590
Deposits and other current liabilities	518	7,842
Other non-current liabilities	-	(14,686,949)
Net cash provided (used) by operating activities	\$ 43,386,064	\$ 7,944,590

Clark County
Internal Service Funds
Schedule of Revenues, Expenses, and Changes in Net Position - Budget and Actual
For the Fiscal Year Ended June 30, 2017
(With comparative actual for the fiscal year ended June 30, 2016)

Self-Funded Group Insurance	Final Budget	2017 Actual	Variance	2016 Actual
Operating revenues				
Charges for services				
Insurance	\$ 97,130,000	\$ 97,822,088	\$ 692,088	\$ 93,505,396
Other operating revenues	2,895,000	14,982,101	12,087,101	3,678,896
Total operating revenues	100,025,000	112,804,189	12,779,189	97,184,292
Operating expenses				
Services and supplies	115,794,200	87,119,148	(28,675,052)	98,240,429
Operating income (loss)	(15,769,200)	25,685,041	41,454,241	(1,056,137)
Nonoperating revenues (expenses)				
Interest income	193,000	58,811	(134,189)	757,781
Change in net position	\$ (15,576,200)	\$ 25,743,852	\$ 41,320,052	\$ (298,356)
Clark County Worker's Compensation	Final Budget	2017 Actual	Variance	2016 Actual
Operating revenues				
Charges for services				
Insurance	\$ 12,618,000	\$ 13,907,818	\$ 1,289,818	\$ 12,672,150
Other operating revenues	1,405,000	2,167,207	762,207	19,538,659
Total operating revenues	14,023,000	16,075,025	2,052,025	32,210,809
Operating expenses				
Salaries and wages	447,434	379,481	(67,953)	424,270
Employee benefits	223,601	196,440	(27,161)	204,440
Services and supplies	15,933,063	15,226,805	(706,258)	15,381,675
Depreciation	42,600	42,615	15	42,616
Total operating expenses	16,646,698	15,845,341	(801,357)	16,053,001
Operating income (loss)	(2,623,698)	229,684	2,853,382	16,157,808
Nonoperating revenues (expenses)				
Interest income	266,500	24,698	(241,802)	1,036,657
Change in net position	\$ (2,357,198)	\$ 254,382	\$ 2,611,580	\$ 17,194,465
Employee Benefits	Final Budget	2017 Actual	Variance	2016 Actual
Operating revenues				
Charges for services				
Insurance	\$ 887,000	\$ 552,998	\$ (334,002)	\$ 415,622
Operating expenses				
Salaries and wages	3,000,000	1,044,468	(1,955,532)	550,974
Employee benefits	100,000	55,973	(44,027)	23,247
Services and supplies	1,790,500	670,561	(1,119,939)	641,129
Total operating expenses	4,890,500	1,771,002	(3,119,498)	1,215,350
Operating income (loss)	(4,003,500)	(1,218,004)	2,785,496	(799,728)
Nonoperating revenues (expenses)				
Interest income	28,000	(365)	(28,365)	103,140
Income (loss) before transfers	(3,975,500)	(1,218,369)	2,757,131	(696,588)
Transfers from other funds	1,500,000	1,500,000	-	1,500,000
Change in net position	\$ (2,475,500)	\$ 281,631	\$ 2,757,131	\$ 803,412

Clark County
Internal Service Funds
Schedule of Revenues, Expenses, and Changes in Net Position - Budget and Actual
For the Fiscal Year Ended June 30, 2017
(With comparative actual for the fiscal year ended June 30, 2016)

Other Post Employment Benefits Reserve	Final Budget	2017 Actual	Variance	2016 Actual
Operating revenues				
Charges for services				
Insurance	\$ 16,523,000	\$ 6,098,973	\$ (10,424,027)	\$ 20,235,996
Other operating revenues	13,580,000	13,571,156	(8,844)	13,313,548
Total operating revenues	30,103,000	19,670,129	(10,432,871)	33,549,544
Operating expenses				
Employee benefits	30,813,000	800,065	(30,012,935)	30,921,592
Services and supplies	6,746,000	6,204,673	(541,327)	6,094,651
Depreciation	6,775,629	6,775,629	-	6,775,629
Total operating expenses	44,334,629	13,780,367	(30,554,262)	43,791,872
Operating income (loss)	(14,231,629)	5,889,762	20,121,391	(10,242,328)
Nonoperating revenues (expenses)				
Interest income	235,500	115,906	(119,594)	1,135,688
Gain (loss) on sale or disposition of property and equipment	-	-	-	-
Total nonoperating revenues (expenses)	235,500	115,906	(119,594)	1,135,688
Income before transfers	(13,996,129)	6,005,668	20,001,797	(9,106,640)
Special item - Reassignment of non-current assets and liabilities	-	86,450,179	86,450,179	-
Transfers to other funds	(98,500,000)	(97,211,283)	1,288,717	-
Change in net position	\$ (112,496,129)	\$ (4,755,436)	\$ 107,740,693	\$ (9,106,640)

LVMPD Self-Funded Insurance	Final Budget	2017 Actual	Variance	2016 Actual
Operating revenues				
Charges for services				
Insurance	\$ 5,400,000	\$ 5,400,000	\$ -	\$ 6,400,000
Other operating revenues	160,000	282,719	122,719	449,258
Total operating revenues	5,560,000	5,682,719	122,719	6,849,258
Operating expenses				
Services and supplies	7,569,539	6,658,852	(910,687)	6,918,327
Operating income (loss)	(2,009,539)	(976,133)	1,033,406	(69,069)
Nonoperating revenues (expenses)				
Interest income	120,000	8,605	(111,395)	274,458
Change in net position	\$ (1,889,539)	\$ (967,528)	\$ 922,011	\$ 205,389

LVMPD Self-Funded Industrial Insurance	Final Budget	2017 Actual	Variance	2016 Actual
Operating revenues				
Charges for services				
Insurance	\$ 14,853,516	\$ 15,643,160	\$ 789,644	\$ 9,402,704
Other operating revenues	120,000	763,788	643,788	876,518
Total operating revenues	14,973,516	16,406,948	1,433,432	10,279,222
Operating expenses				
Services and supplies	13,384,359	11,242,134	(2,142,225)	11,029,247
Operating income (loss)	1,589,157	5,164,814	3,575,657	(750,025)
Nonoperating revenues (expenses)				
Interest income	500,000	40,888	(459,112)	918,513
Change in net position	\$ 2,089,157	\$ 5,205,702	\$ 3,116,545	\$ 168,488

Clark County
Internal Service Funds
Schedule of Revenues, Expenses, and Changes in Net Position - Budget and Actual
For the Fiscal Year Ended June 30, 2017
(With comparative actual for the fiscal year ended June 30, 2016)

CCDC Self-Funded Insurance	Final Budget	2017 Actual	Variance	2016 Actual
Operating revenues				
Charges for services				
Insurance	\$ 400,000	\$ 500,000	\$ 100,000	\$ 350,000
Operating expenses				
Services and supplies	800,000	511,983	(288,017)	378,715
Operating income (loss)	(400,000)	(11,983)	388,017	(28,715)
Nonoperating revenues (expenses)				
Interest income	1,002	(409)	(1,411)	21,857
Change in net position	\$ (398,998)	\$ (12,392)	\$ 386,606	\$ (6,858)

CCDC Self-Funded Industrial Insurance	Final Budget	2017 Actual	Variance	2016 Actual
Operating revenues				
Charges for services				
Insurance	\$ 3,458,870	\$ 4,392,227	\$ 933,357	\$ 2,678,313
Other operating revenues	-	13,275	13,275	141,712
Total operating revenues	3,458,870	4,405,502	946,632	2,820,025
Operating expenses				
Services and supplies	2,658,979	2,373,059	(285,920)	3,804,494
Operating income (loss)	799,891	2,032,443	1,232,552	(984,469)
Nonoperating revenues (expenses)				
Interest income	31,114	1,661	(29,453)	194,959
Change in net position	\$ 831,005	\$ 2,034,104	\$ 1,203,099	\$ (789,510)

County Liability Insurance	Final Budget	2017 Actual	Variance	2016 Actual
Operating revenues				
Charges for services				
Insurance	\$ 2,220,770	\$ 2,190,630	\$ (30,140)	\$ 2,126,926
Other operating revenues	-	3,755	3,755	3,414,625
Total operating revenues	2,220,770	2,194,385	(26,385)	5,541,551
Operating expenses				
Salaries and wages	912,742	941,135	28,393	764,410
Employee benefits	490,658	503,943	13,285	407,223
Services and supplies	2,679,925	1,310,093	(1,369,832)	1,060,514
Total operating expenses	4,083,325	2,755,171	(1,328,154)	2,232,147
Operating income (loss)	(1,862,555)	(560,786)	1,301,769	3,309,404
Nonoperating revenues (expenses)				
Interest income	65,250	(3,810)	(69,060)	301,113
Change in net position	\$ (1,797,305)	\$ (564,596)	\$ 1,232,709	\$ 3,610,517

County Liability Insurance Pool	Final Budget	2017 Actual	Variance	2016 Actual
Operating revenues				
Charges for services				
Insurance	\$ 6,110,000	\$ 5,736,276	\$ (373,724)	\$ 5,774,349
Other operating revenues	-	12,075	12,075	148,027
Total operating revenues	6,110,000	5,748,351	(361,649)	5,922,376
Operating expenses				
Services and supplies	7,894,000	5,324,816	(2,569,184)	7,678,153
Operating income (loss)	(1,784,000)	423,535	2,207,535	(1,755,777)
Nonoperating revenues (expenses)				
Interest income	60,400	(27,331)	(87,731)	254,622
Change in net position	\$ (1,723,600)	\$ 396,204	\$ 2,119,804	\$ (1,501,155)

Clark County
Internal Service Funds
Schedule of Revenues, Expenses, and Changes in Net Position - Budget and Actual
For the Fiscal Year Ended June 30, 2017
(With comparative actual for the fiscal year ended June 30, 2016)

Clark County Investment Pool	Final Budget	2017 Actual	Variance	2016 Actual
Operating revenues				
Charges for services				
Other	\$ 1,903,511	\$ 1,829,635	\$ (73,876)	\$ 1,280,491
Other operating revenues	-	-	-	413
Total operating revenues	<u>1,903,511</u>	<u>1,829,635</u>	<u>(73,876)</u>	<u>1,280,904</u>
Operating expenses				
Salaries and wages	685,086	561,896	(123,190)	568,098
Employee benefits	351,817	267,494	(84,323)	263,555
Services and supplies	1,450,000	963,946	(486,054)	870,505
Total operating expenses	<u>2,486,903</u>	<u>1,793,336</u>	<u>(693,567)</u>	<u>1,702,158</u>
Operating income (loss)	<u>(583,392)</u>	<u>36,299</u>	<u>619,691</u>	<u>(421,254)</u>
Nonoperating revenues (expenses)				
Interest income	7,000	11,360	4,360	38,614
Income (loss) before transfers	<u>(576,392)</u>	<u>47,659</u>	<u>624,051</u>	<u>(382,640)</u>
Transfers from other funds	1,000,000	-	(1,000,000)	1,000,000
Transfers to other funds	<u>(1,000,000)</u>	<u>-</u>	<u>1,000,000</u>	<u>-</u>
Change in net position	<u>\$ (576,392)</u>	<u>\$ 47,659</u>	<u>\$ 624,051</u>	<u>\$ 617,360</u>

Regional Justice Center Maintenance and Operations	Final Budget	2017 Actual	Variance	2016 Actual
Operating revenues				
Charges for services				
Parking fees	\$ 250,000	\$ 173,198	\$ (76,802)	\$ 169,405
Other	8,549,000	8,549,000	-	7,957,619
Other operating revenues	<u>2,174,300</u>	<u>2,054,096</u>	<u>(120,204)</u>	<u>2,114,521</u>
Total operating revenues	<u>10,973,300</u>	<u>10,776,294</u>	<u>(197,006)</u>	<u>10,241,545</u>
Operating expenses				
Salaries and wages	3,778,922	3,481,782	(297,140)	3,364,602
Employee benefits	2,235,556	1,971,560	(263,996)	1,930,473
Services and supplies	5,853,584	4,556,314	(1,297,270)	4,908,699
Depreciation	86,000	55,873	(30,127)	46,462
Total operating expenses	<u>11,954,062</u>	<u>10,065,529</u>	<u>(1,888,533)</u>	<u>10,250,236</u>
Operating income (loss)	<u>(980,762)</u>	<u>710,765</u>	<u>1,691,527</u>	<u>(8,691)</u>
Nonoperating revenues (expenses)				
Interest income	12,150	(15,495)	(27,645)	61,586
Change in net position	<u>\$ (968,612)</u>	<u>\$ 695,270</u>	<u>\$ 1,663,882</u>	<u>\$ 52,895</u>

Automotive and Central Services	Final Budget	2017 Actual	Variance	2016 Actual
Operating revenues				
Charges for services				
Other	\$ 14,800,000	\$ 15,148,219	\$ 348,219	\$ 15,094,843
Other operating revenues	<u>23,500</u>	<u>50,683</u>	<u>27,183</u>	<u>8,136</u>
Total operating revenues	<u>14,823,500</u>	<u>15,198,902</u>	<u>375,402</u>	<u>15,102,979</u>
Operating expenses				
Salaries and wages	3,743,789	3,836,963	93,174	3,633,288
Employee benefits	1,961,829	1,979,689	17,860	1,876,735
Services and supplies	14,857,071	9,810,964	(5,046,107)	9,719,714
Depreciation	91,156	99,988	8,832	99,545
Total operating expenses	<u>20,653,845</u>	<u>15,727,604</u>	<u>(4,926,241)</u>	<u>15,329,282</u>
Operating income (loss)	<u>(5,830,345)</u>	<u>(528,702)</u>	<u>5,301,643</u>	<u>(226,303)</u>
Nonoperating revenues (expenses)				
Interest income	14,827	(16,669)	(31,496)	277,199
Change in net position	<u>\$ (5,815,518)</u>	<u>\$ (545,371)</u>	<u>\$ 5,270,147</u>	<u>\$ 50,896</u>

Clark County
Internal Service Funds
Schedule of Revenues, Expenses, and Changes in Net Position - Budget and Actual
For the Fiscal Year Ended June 30, 2017
(With comparative actual for the fiscal year ended June 30, 2016)

Construction Management	Final Budget	2017 Actual	Variance	2016 Actual
Operating revenues				
Charges for services				
Other	\$ 1,760,000	\$ 2,746,920	\$ 986,920	\$ 1,565,467
Other operating revenues	1,000	8,950	7,950	2,651
Total operating revenues	<u>1,761,000</u>	<u>2,755,870</u>	<u>994,870</u>	<u>1,568,118</u>
Operating expenses				
Salaries and wages	2,865,646	2,839,125	(26,521)	2,733,325
Employee benefits	1,349,800	1,309,486	(40,314)	1,191,927
Services and supplies	1,198,072	817,360	(380,712)	836,197
Depreciation	6,844	8,815	1,971	6,844
Total operating expenses	<u>5,420,362</u>	<u>4,974,786</u>	<u>(445,576)</u>	<u>4,768,293</u>
Operating income (loss)	<u>(3,659,362)</u>	<u>(2,218,916)</u>	<u>1,440,446</u>	<u>(3,200,175)</u>
Nonoperating revenues (expenses)				
Interest income	1,928	(14,256)	(16,184)	41,763
Gain (loss) on sale or disposition of property and equipment	-	2,470	2,470	-
Total nonoperating revenues (expenses)	<u>1,928</u>	<u>(11,786)</u>	<u>(13,714)</u>	<u>41,763</u>
Income (loss) before transfers	<u>(3,657,434)</u>	<u>(2,230,702)</u>	<u>1,426,732</u>	<u>(3,158,412)</u>
Transfers from other funds	<u>2,800,000</u>	<u>2,800,000</u>	<u>-</u>	<u>2,500,000</u>
Change in net position	<u>\$ (857,434)</u>	<u>\$ 569,298</u>	<u>\$ 1,426,732</u>	<u>\$ (658,412)</u>

Enterprise Resource Planning	Final Budget	2017 Actual	Variance	2016 Actual
Operating revenues				
Charges for services				
Other	\$ 59,730,721	\$ 58,929,305	\$ (801,416)	\$ 51,401,893
Other operating revenues	289,000	426,144	137,144	338,331
Total operating revenues	<u>60,019,721</u>	<u>59,355,449</u>	<u>(664,272)</u>	<u>51,740,224</u>
Operating expenses				
Salaries and wages	19,471,722	18,628,130	(843,592)	18,280,882
Employee benefits	9,249,372	8,537,688	(711,684)	8,426,091
Services and supplies	40,348,479	34,415,421	(5,933,058)	31,364,194
Depreciation	201,250	224,147	22,897	249,315
Total operating expenses	<u>69,270,823</u>	<u>61,805,386</u>	<u>(7,465,437)</u>	<u>58,320,482</u>
Operating income (loss)	<u>(9,251,102)</u>	<u>(2,449,937)</u>	<u>6,801,165</u>	<u>(6,580,258)</u>
Nonoperating revenues (expenses)				
Interest income	50,421	(2,550)	(52,971)	577,606
Change in net position	<u>\$ (9,200,681)</u>	<u>\$ (2,452,487)</u>	<u>\$ 6,748,194</u>	<u>\$ (6,002,652)</u>

Clark County
Internal Service Funds
Schedule of Cash Flows - Budget and Actual
For the Fiscal Year Ended June 30, 2017
(With comparative actual for the fiscal year ended June 30, 2016)

Self-Funded Group Insurance	Final Budget	2017 Actual	Variance	2016 Actual
Cash flows from operating activities				
Cash received from customers	\$ 97,130,000	\$ 99,612,256	\$ 2,482,256	\$ 94,306,850
Cash paid for services and supplies	(115,794,200)	(88,620,710)	27,173,490	(97,972,319)
Other operating receipts	2,895,000	4,921,101	2,026,101	3,678,896
Net cash provided (used) by operating activities	(15,769,200)	15,912,647	31,681,847	13,427
Cash flows from investing activities				
Interest income	193,000	4,556	(188,444)	732,168
Net increase (decrease) in cash and cash equivalents	(15,576,200)	15,917,203	31,493,403	745,595
Cash and cash equivalents				
Beginning of year	37,334,819	42,091,296	4,756,477	41,345,701
End of year	\$ 21,758,619	\$ 58,008,499	\$ 36,249,880	\$ 42,091,296

Clark County Worker's Compensation	Final Budget	2017 Actual	Variance	2016 Actual
Cash flows from operating activities				
Cash received from customers	\$ 12,618,000	\$ 13,165,336	\$ 547,336	\$12,873,037
Cash paid for employees and benefits	(671,035)	(680,694)	(9,659)	(628,891)
Cash paid for services and supplies	(15,933,063)	(15,167,584)	765,479	(13,584,901)
Other operating receipts	1,405,000	2,167,207	762,207	1,707,212
Net cash provided (used) by operating activities	(2,581,098)	(515,735)	2,065,363	366,457
Cash flows from investing activities				
Interest income	266,500	7,652	(258,848)	1,003,750
Net increase (decrease) in cash and cash equivalents	(2,314,598)	(508,083)	1,806,515	1,370,207
Cash and cash equivalents				
Beginning of year	58,434,417	56,843,643	(1,590,774)	55,473,436
End of year	\$ 56,119,819	\$ 56,335,560	\$ 215,741	\$ 56,843,643

Employee Benefits	Final Budget	2017 Actual	Variance	2016 Actual
Cash flows from operating activities				
Cash received from customers	\$ 887,000	\$ 552,998	\$ (334,002)	\$439,872
Cash paid for employees and benefits	(3,100,000)	(1,100,441)	1,999,559	(574,221)
Cash paid for services and supplies	(1,790,500)	(570,950)	1,219,550	(809,082)
Net cash provided (used) by operating activities	(4,003,500)	(1,118,393)	2,885,107	(943,431)
Cash flows from noncapital financing activities				
Transfers from other funds	1,500,000	3,000,000	1,500,000	-
Cash flows from investing activities				
Interest income	28,000	(7,031)	(35,031)	101,438
Net increase (decrease) in cash and cash equivalents	(2,475,500)	1,874,576	4,350,076	(841,993)
Cash and cash equivalents				
Beginning of year	6,769,023	5,814,338	(954,685)	6,656,331
End of year	\$ 4,293,523	\$ 7,688,914	\$ 3,395,391	\$ 5,814,338

Clark County
Internal Service Funds
Schedule of Cash Flows - Budget and Actual
For the Fiscal Year Ended June 30, 2017
(With comparative actual for the fiscal year ended June 30, 2016)

Other Post-Employment Benefits Reserve	Final Budget	2017 Actual	Variance	2016 Actual
Cash flows from operating activities				
Cash received from customers	\$ 27,100,000	\$ 26,158,507	\$ (941,493)	\$15,879,821
Cash paid for employees and benefits	(860,000)	(800,065)	59,935	(3,362,697)
Cash paid for services and supplies	(6,746,000)	(8,964,966)	(2,218,966)	(5,935,188)
Other operating receipts	13,580,000	13,571,156	(8,844)	13,313,548
Net cash provided (used) by operating activities	33,074,000	29,964,632	(3,109,368)	19,895,484
Cash flows from noncapital financing activities				
Transfers to other funds	(98,500,000)	(97,211,283)	1,288,717	-
Cash flows from investing activities				
Interest income	235,500	265,443	29,943	1,064,133
Net increase (decrease) in cash and cash equivalents	(65,190,500)	(66,981,208)	(1,790,708)	20,959,617
Cash and cash equivalents Beginning of year	66,981,208	66,981,208	-	46,021,591
End of year	<u>\$ 1,790,708</u>	<u>\$ -</u>	<u>\$ (1,790,708)</u>	<u>\$ 66,981,208</u>

LVMPD Self-Funded Insurance	Final Budget	2017 Actual	Variance	2016 Actual
Cash flows from operating activities				
Cash received from customers	\$ 5,400,000	\$ 5,424,780	\$ 24,780	\$ 6,371,590
Cash paid for services and supplies	(7,569,539)	(6,698,196)	871,343	(7,553,972)
Other operating receipts	160,000	282,719	122,719	449,258
Net cash provided (used) by operating activities	(2,009,539)	(990,697)	1,018,842	(733,124)
Cash flows from investing activities				
Interest income	120,000	6,179	(113,821)	267,054
Net increase (decrease) in cash and cash equivalents	(1,889,539)	(984,518)	905,021	(466,070)
Cash and cash equivalents Beginning of year	14,201,345	15,270,655	1,069,310	15,736,725
End of year	<u>\$ 12,311,806</u>	<u>\$ 14,286,137</u>	<u>\$ 1,974,331</u>	<u>\$ 15,270,655</u>

LVMPD Self-Funded Industrial Insurance	Final Budget	2017 Actual	Variance	2016 Actual
Cash flows from operating activities				
Cash received from customers	\$ 14,853,516	\$ 15,079,151	\$ 225,635	\$ 9,156,204
Cash paid for services and supplies	(13,384,359)	(11,311,557)	2,072,802	(10,564,961)
Other operating receipts	120,000	763,788	643,788	876,518
Net cash provided (used) by operating activities	1,589,157	4,531,382	2,942,225	(532,239)
Cash flows from investing activities				
Interest income	500,000	13,087	(486,913)	890,914
Net increase (decrease) in cash and cash equivalents	2,089,157	4,544,469	2,455,312	358,675
Cash and cash equivalents Beginning of year	51,338,177	54,257,675	2,919,498	53,899,000
End of year	<u>\$ 53,427,334</u>	<u>\$ 58,802,144</u>	<u>\$ 5,374,810</u>	<u>\$ 54,257,675</u>

Clark County
Internal Service Funds
Schedule of Cash Flows - Budget and Actual
For the Fiscal Year Ended June 30, 2017
(With comparative actual for the fiscal year ended June 30, 2016)

CCDC Self-Funded Insurance	Final Budget	2017 Actual	Variance	2016 Actual
Cash flows from operating activities				
Cash received from customers	\$ 400,000	\$ 500,000	\$ 100,000	\$ 350,000
Cash paid for services and supplies	(800,000)	(479,688)	320,312	(572,317)
Net cash used by operating activities	(400,000)	20,312	420,312	(222,317)
Cash flows from investing activities				
Interest income	1,002	(861)	(1,863)	21,527
Net increase (decrease) in cash and cash equivalents	(398,998)	19,451	418,449	(200,790)
Cash and cash equivalents beginning of year	1,044,935	1,245,821	200,886	1,446,611
End of year	<u>\$ 645,937</u>	<u>\$ 1,265,272</u>	<u>\$ 619,335</u>	<u>\$ 1,245,821</u>

CCDC Self-Funded Industrial Insurance	Final Budget	2017 Actual	Variance	2016 Actual
Cash flows from operating activities				
Cash received from customers	\$ 3,458,870	\$ 4,432,355	\$ 973,485	\$ 2,638,185
Cash paid for services and supplies	(2,658,979)	(2,340,701)	318,278	(1,929,939)
Other operating receipts	-	13,275	13,275	141,712
Net cash provided (used) by operating activities	799,891	2,104,929	1,305,038	849,958
Cash flows from investing activities				
Interest income	31,114	(7,274)	(38,388)	187,242
Net increase (decrease) in cash and cash equivalents	831,005	2,097,655	1,266,650	1,037,200
Cash and cash equivalents beginning of year	10,678,352	11,077,123	398,771	10,039,923
End of year	<u>\$ 11,509,357</u>	<u>\$ 13,174,778</u>	<u>\$ 1,665,421</u>	<u>\$ 11,077,123</u>

County Liability Insurance	Final Budget	2017 Actual	Variance	2016 Actual
Cash flows from operating activities				
Cash received from customers	\$ 2,220,770	\$ 2,190,664	\$ (30,106)	\$ 2,135,056
Cash paid for employees and benefits	(1,403,400)	(1,489,992)	(86,592)	(1,133,222)
Cash paid for services and supplies	(2,679,925)	(1,256,392)	1,423,533	(4,449,360)
Other operating receipts	-	3,755	3,755	3,414,625
Net cash provided (used) by operating activities	(1,862,555)	(551,965)	1,310,590	(32,901)
Cash flows from noncapital financing activities				
Transfers from other funds	-	-	-	2,500,000
Cash flows from investing activities				
Interest income	65,250	(7,722)	(72,972)	287,538
Net increase (decrease) in cash and cash equivalents	(1,797,305)	(559,687)	1,237,618	2,754,637
Cash and cash equivalents beginning of year	13,595,865	16,554,715	2,958,850	13,800,078
End of year	<u>\$ 11,798,560</u>	<u>\$ 15,995,028</u>	<u>\$ 4,196,468</u>	<u>\$ 16,554,715</u>

Clark County
Internal Service Funds
Schedule of Cash Flows - Budget and Actual
For the Fiscal Year Ended June 30, 2017
(With comparative actual for the fiscal year ended June 30, 2016)

County Liability Insurance Pool	Final Budget	2017 Actual	Variance	2016 Actual
Cash flows from operating activities				
Cash received from customers	\$ 6,110,000	\$ 5,743,724	\$ (366,276)	\$ 5,773,751
Cash paid for services and supplies	(7,894,000)	(5,515,436)	2,378,564	(6,089,217)
Other operating receipts	-	12,075	12,075	148,027
Net cash provided (used) by operating activities	(1,784,000)	240,363	2,024,363	(167,439)
Cash flows from investing activities				
Interest income	60,400	(32,542)	(92,942)	246,685
Net increase (decrease) in cash and cash equivalents	(1,723,600)	207,821	1,931,421	79,246
Cash and cash equivalents				
Beginning of year	15,435,785	14,501,481	(934,304)	14,422,235
End of year	\$ 13,712,185	\$ 14,709,302	\$ 997,117	\$ 14,501,481

County Investment Pool	Final Budget	2017 Actual	Variance	2016 Actual
Cash flows from operating activities				
Cash received from customers	\$ 1,903,511	\$ 1,856,680	\$ (46,831)	\$ 1,236,623
Cash paid for employees and benefits	(1,036,903)	(875,002)	161,901	(808,953)
Cash paid for services and supplies	(1,450,000)	(914,170)	535,830	(847,867)
Other operating receipts	-	-	-	413
Net cash provided (used) by operating activities	(583,392)	67,508	650,900	(419,784)
Cash flows from noncapital financing activities				
Transfers from other funds	1,000,000	-	(1,000,000)	1,000,000
Transfers to other funds	(1,000,000)	-	1,000,000	-
Net cash provided (used) by noncapital financing activities	-	-	-	1,000,000
Cash flows from investing activities				
Interest income	7,000	10,633	3,633	36,649
Net increase (decrease) in cash and cash equivalents	(576,392)	78,141	654,533	616,865
Cash and cash equivalents				
Beginning of year	1,576,392	1,710,757	134,365	1,093,892
End of year	\$ 1,000,000	\$ 1,788,898	\$ 788,898	\$ 1,710,757

Regional Justice Center Maintenance and Operations	Final Budget	2017 Actual	Variance	2016 Actual
Cash flows from operating activities				
Cash received from customers	\$ 10,602,000	\$ 8,784,306	\$ (1,817,694)	\$ 8,136,361
Cash paid for employees and benefits	(6,014,478)	(5,846,300)	168,178	(5,329,374)
Cash paid for services and supplies	(5,853,584)	(4,585,399)	1,268,185	(4,975,054)
Other operating receipts	371,300	2,054,096	1,682,796	2,114,521
Net cash provided (used) by operating activities	(894,762)	406,703	1,301,465	(53,546)
Cash flows from capital and related financing activities				
Acquisition, construction, or improvement of capital assets	(345,354)	(375,806)	(30,452)	(154,455)
Cash flows from investing activities				
Interest income	12,150	(16,948)	(29,098)	59,466
Net increase (decrease) in cash and cash equivalents	(1,227,966)	13,949	1,241,915	(148,535)
Cash and cash equivalents				
Beginning of year	4,223,496	4,408,106	184,610	4,556,641
End of year	\$ 2,995,530	\$ 4,422,055	\$ 1,426,525	\$ 4,408,106

Clark County
Internal Service Funds
Schedule of Cash Flows - Budget and Actual
For the Fiscal Year Ended June 30, 2017
(With comparative actual for the fiscal year ended June 30, 2016)

Automotive and Central Services	Final Budget	2017 Actual	Variance	2016 Actual
Cash flows from operating activities				
Cash received from customers	\$ 14,800,000	\$ 15,148,801	\$ 348,801	\$15,162,392
Cash paid for employees and benefits	(5,705,618)	(6,106,560)	(400,942)	(5,511,994)
Cash paid for services and supplies	(14,857,071)	(9,702,988)	5,154,083	(9,766,167)
Other operating receipts	23,500	50,683	27,183	8,136
Net cash provided (used) by operating activities	(5,739,189)	(610,064)	5,129,125	(107,633)
Cash flows from capital and related financing activities				
Acquisition, construction, or improvement of capital assets	(2,210,507)	(1,363,588)	846,919	(367,774)
Cash flows from investing activities				
Interest income	14,827	(16,743)	(31,570)	268,929
Net increase (decrease) in cash and cash equivalents	(7,934,869)	(1,990,395)	5,944,474	(206,478)
Cash and cash equivalents				
Beginning of year	13,525,009	16,020,880	2,495,871	16,227,358
End of year	\$ 5,590,140	\$ 14,030,485	\$ 8,440,345	\$ 16,020,880

Construction Management	Final Budget	2017 Actual	Variance	2016 Actual
Cash flows from operating activities				
Cash received from customers	\$ 1,760,000	\$ 2,991,354	\$ 1,231,354	\$1,167,126
Cash paid for employees and benefits	(4,215,446)	(4,329,260)	(113,814)	(3,853,926)
Cash paid for services and supplies	(1,198,072)	(760,130)	437,942	(822,290)
Other operating receipts	1,000	8,950	7,950	2,651
Net cash provided (used) by operating activities	(3,652,518)	(2,089,086)	1,563,432	(3,506,439)
Cash flows from noncapital financing activities				
Transfers from other funds	2,800,000	2,800,000	-	2,500,000
Cash flows from capital and related financing activities				
Acquisition, construction, or improvement of capital assets	(23,654)	(23,653)	1	-
Proceeds from the sale of capital assets	-	2,470	2,470	-
Net cash used by capital and related financing activities	(23,654)	(21,183)	2,471	-
Cash flows from investing activities				
Interest income	1,928	(16,951)	(18,879)	41,769
Net increase (decrease) in cash and cash equivalents	(874,244)	672,780	1,547,024	(964,670)
Cash and cash equivalents				
Beginning of year	3,008,743	3,026,462	17,719	3,991,132
End of year	\$ 2,134,499	\$ 3,699,242	\$ 1,564,743	\$ 3,026,462

Enterprise Resource Planning	Final Budget	2017 Actual	Variance	2016 Actual
Cash flows from operating activities				
Cash received from customers	\$ 59,730,721	\$ 58,895,823	\$ (834,898)	\$51,338,656
Cash paid for employees and benefits	(28,721,094)	(28,340,192)	380,902	(26,567,487)
Cash paid for services and supplies	(40,348,479)	(34,968,247)	5,380,232	(31,571,383)
Other operating receipts	289,000	426,144	137,144	338,331
Net cash provided (used) by operating activities	(9,049,852)	(3,986,472)	5,063,380	(6,461,883)
Cash flows from capital and related financing activities				
Acquisition, construction, or improvement of capital assets	(9,000,000)	(301,667)	8,698,333	(55,909)
Cash flows from investing activities				
Interest income	50,421	(1,554)	(51,975)	571,070
Net increase (decrease) in cash and cash equivalents	(17,999,431)	(4,289,693)	13,709,738	(5,946,722)
Cash and cash equivalents				
Beginning of year	28,216,112	30,877,595	2,661,483	36,824,317
End of year	\$ 10,216,681	\$ 26,587,902	\$ 16,371,221	\$ 30,877,595